

SkyPort Global Communications, Inc.

Case No. 08-36737-H4-11

SECURED CLAIMS

Claims Analysis

<u>Creditor</u>	<u>Scheduled Amount</u>	<u>Proof of Claim No.</u>	<u>Proof of Claim Amount</u>	<u>Allowed By Order</u>	<u>Adjusted Claims</u>	<u>Pro Rata Distribution</u>	<u>Comments/Disputed/Setoff</u>
AEGIS Texas Venture Fund, LP	2,442,000.00	48	2,478,070.23				Per claim: Value of Property \$4,452,032.90; Annual Interest Rate 18%; Arrears \$742,299.82; Secured \$2,478,070.23; Unsecured unknown at this time.
Applied Global Technologies		36	427,909.00				Federal funds held in trust by Debtor resulting from a \$427,909.00 prepayment by Applied Global Technologies, Inc. ("AGT") on a two-year contract obligating Debtor to provide Satellite Bulk Bandwidth and 3MB MPLS Backhaul Circuit for AGT's client, the Florida National Guard.
Bevenco, Inc.	0.00						Paid in full; UCC lien not terminated.
Centurytel, Inc.	2,700,832.45						
Cisco Systems Capital Corp	250,426.13	34	382,060.12				Disputed and unliquidated on Schedules; \$382,060.12 payable under terms of Master Agreement to Lease Equipment #4145 and supplements; Must notify creditor to receive copies of attachments to Proof of Claim
Farnum Street Financial	85,198.14						Debtor rejected equipment lease; claim settled and compromise approved by the Court [Docket #132]; Debtor waives \$11,604.05 administrative claim for release of preference claim in the amount of \$18,076. Farnum retains an unsecured claim in the amount of \$56,798 less the \$8,433.37 deposit and the proceeds of the sale of the equipment.
SP Equipment LLC	0.00						Paid in full; UCC lien not terminated.
TCF Leasing, Inc.	0.00						Paid in full; UCC lien not terminated
TOTAL:	5,478,456.72		5,988,871.80				

Note: this total excludes Farnum's claim as it is now unsecured.

SkyPort Global Communications, Inc.

Case No. 08-36737-H4-11

PRIORITY CLAIMS

<u>Creditor</u>	<u>Scheduled Amount</u>	<u>Proof of Claim No.</u>	<u>Proof of Claim Amount</u>	<u>Allowed By Order</u>	<u>Adjusted Claims</u>	<u>Pro Rata Distribution</u>	<u>Comments/Disputed/Setoff</u>
Federal Communications Commission	3,000.00						Disputed; FCC paid 12/42008 by wire transfer. See copy of wire transfer doc# 0522650.pdf
Huguley, George G.	91.71						
iDirect, Inc.		43	589,887.00	Disallowed, but allowed \$9,022 as 503(b)(9) claim			DISPUTED 503(b)(9); Priority based upon 11 USC § 507(a)(2); Equipment but also hub installation charges; Debtor filed objection to claim as the petition filing was 22 days after delivery.
Internal Revenue Service		15	6,809.57				FUTA for period 12/31/2003 - unassessed, no return \$4,999.99 tax due; interest to petition date \$1,809.58.
Johnson, Greg	5,132.23						paid
Pasadena I.S.D.	36,925.22	1	68,527.14				Ad Valorem taxes for tax years 2005 to 2008. Value of Imp NHS \$765,223.00. Claim filed as secured.
Samuels, David		8	10,950.00			10,950.00	Disputed as Samuels was paid full wages and some hours post-petition that he didn't work, no evidence to corroborate Mr. Brant's promise for vacation pay or bonus pay; Priority Claim for wages (capped at \$10,950), benefits; 2007 letter from Pat Brant showing employment of Lavell Systems and attached pay stubs for 2008 showing as employee of Skyport; remaining balance unsecured.
San Jacinto Community College Dist.		21	5,267.94				Secured; 2007 taxes \$1,234.73 and 2008 taxes \$1,237.83 on 11140 Aerospace improvement valued at \$757,496
Semanach, Peter	2,041.14						
Skimmons, Brian	3,033.00						
Texas Comptroller of Public Accounts	3,214.81	19	149,059.16				DISPUTED Priority claim includes taxes, penalties and interest for period 4/1/04 to 10/24/08; amended 4/21/09; Debtor disputes additional taxes from audit.

TOTAL:	53,438.11		840,798.89				

746,681.35 Total disputed claims
94,117.54 Amount less disputed claims

SkyPort Global Communications, Inc.

Case No. 08-36737-H4-11

GENERAL UNSECURED CLAIMS

<u>Creditor</u>	<u>Scheduled Amount</u>	<u>Proof of Claim No.</u>	<u>Proof of Claim Amount</u>	<u>Allowed By Order</u>	<u>Adjusted Claims</u>	<u>Pro Rata Distribution</u>	<u>Amount Disputed</u>	<u>Comments/Disputed/Setoff</u>
AboveNet	120,000.00	30	232,930.56				120,000.00	Disputed; Claim based on Master Products & Services Agreement
Advanced Business Copiers	1,174.78							
Advanced Projects International	15,266.13						15,266.13	Disputed; Debtor will be filing a breach of contract adversary
Alpheus Communications, LP	28,488.20	31	24,759.32					Creditor claimed \$9,231.32 as unsecured and \$15,528.00 as secured; Based on Wholesale Master Service Agreement dated 3/24/03; previously known as elpaso Global Networks. Claimant shows \$15,528.00 secured by deposit paid April 2003.
Alpheus Data Services LLC		32	5,810.40					Claim per the Alpheus Data Services Wholesale Master Service Agreement dated 8/14/2007; asserting priority claim of \$733.31 for post-petition services from 10/25-10/31/08; unsecured claim of \$5,810.40, for a total of \$6,543.71.
Ambius	663.80	12	672.03					
American Business Development Group	4,719.33						4,719.33	Disputed
ASC Signal Corporation	7,720.46							
AT&T	111.98							
B&T Janitorial Service	1,939.79							
Balaton Group, Inc.	1,945,603.58							
BIP Corporation	11,010.00							
Brant, Patrick	32,452.78	2	32,452.78					Promissory Note dated 7/15/08 between Lavell Systems, Inc. and Patrick Brant.
Bud Griffin Customer Support, Inc.	13,061.67							
Burnaby Business Solutions, Inc.	9,450.00						9,450.00	Disputed
Cap Rock Communications Inc.	8,545.51	25	8,545.51					Services rendered plus applicable interest.
Chris Cooke, CPA	9,263.71							
Clean Seal American Roofing	2,868.63							
Compu Com	154,374.91	27	196,784.52					Goods sold - no attachments to see the difference between scheduled claim and Compucom's calculations.
Continuum Financial	18,750.00	20	18,750.00					
CT Corporation	780.00							
Data Technologies Solutions, LLC	43,255.08	52	43,255.08				43,255.08	Disputed; Proof of Claim late filed - 3/19/2009
DataPath, Inc.	15,000.00							
Del Sorbo Family Trust	9,450.00						9,450.00	Disputed
Deloitte & Touche, LLP	53,143.00							
Digital Networks LLC		47	12,500.00				12,500.00	Disputed; Digital Networks is a client. Dead site charges \$10,000 plus \$2,500 warranty overcharges.
Drillsite Broadcasting		49	30,081.57					Canceled contracts - loss of service.
Dunlop, Bruce	2,164.58							

EchoStar Corporation	159,344.42						
Ergos Technology	1,941.53						
Farnum Street Financial	18,932.92						
Fox, Wayne C.	112,000.00					112,000.00	Disputed
Globalstar USA LLC	68.09						
Gowling Lafleur Henderson LLP	9,088.78						
Greenberg Traurig	47,185.06						
GSI Globecom	73,362.95						
Houston Airport System	16,741.09	28	17,532.90				Amounts due under Lease Agreement dated 3/9/1999 for space at Ellington Air Field with City of Houston
Hunter Communications, Inc.		38	0.00				No attachments to claim showing setoff; however Debtor filed Agreed Motion to Lift Stay to Offset balances.
iDirect, Inc. (scheduled as VT iDirect)	630,729.00	42	681,160.00			681,160.00	Claim for Past due Equipment \$596,230.00; Past due Support \$62,430.00; Past due Installation \$22,500.00
Intelsat USA Sales Corp.	961,784.66					961,784.66	Contract Rejected; Complaint filed for \$550,000 received in preferential transfer
InterDyn Progressive Group	4,265.05	13	1,818.60				Services performed.
Internal Revenue Service		15	6,809.57				FUTA for period 12/31/2003 - unassessed, no return \$4,999.99 tax due; interest to petition date \$1,809.58.
Intrado Inc	3,000.00	40	6,000.00				\$3,000 pre-petition; \$3,000 post petition for services performed.
Johnson Controls, Inc.	10,927.43	17	12,340.89				
Klabzuba Properties, Ltd.	75,565.08	50	166,799.33			75,565.08	Disputed; Late filed 3/10/2009 - Featherwood Property
Lavell Systems	515,000.00	14	515,000.00			515,000	Money loaned to Skyport; subject to setoff and not to be paid.
Longbottom Communications	20,838.18						
Lyman Bros., Inc.	44,038.44	3	42,425.14				
M Tech Staffing	6,200.00						
MasterFile	5,000.00					5,000.00	Disputed
MediSat S.R.L.	11,525.93						
Messier, Byron	28,000.00					28,000.00	Disputed
Metcalf, George		Rec'd in office					Received Proof of Claim in office on 2/19/2009; investor of parent Skycomm Technologies; claim amount left blank.
Mobil Mini Texas Ltd Partnership	1,270.05	4	1,254.59				Rent for 3 storage containers.
NTR North America, LLC	2,100.00						
OfficeTeam (Div of Robert Half Int'l.)		10	106.80				6/15/2007 for contractor Barry Martin.
Ozarka	71.18						
PAETEC fna McLeod USA	10,545.29	5	10,545.29				
Palu Peou	3,180.00						

Panneton, John E.	9,450.00					9,450.00	Disputed
Partners Electrical Services	1,884.64	9	1,884.64				
Pate Consulting Inc.	5,366.49	53	5,366.49				
Patriot Group	661.39	7	661.39				
Perito Eleven	7,500.00						
Pitney Bowes	174.61						
Premiere Global Services	6,354.09	22	6,216.74				
Quill Corporation	544.02						
Ralph's Industrial Electronic Supplies	2,388.71						
Reliant Energy	6,029.11	16	29,795.43				Contract Account #2970857; No invoices attached.
Robert Half Technology	16,904.00	11	22,709.46				Contract workers from 5/11/07 to 6/8/07: Eric Drake, Dana Oliva
Samuels, David		8	75,299.97			86,249.97	Disputed as Samuels was paid full wages and some hours post-petition that he didn't work, no evidence to corroborate Mr. Brant's promise for vacation pay or bonus pay; Priority Claim for wages (priority at \$10,950), benefits; 2007 letter from Pat Brant showing employment of Lavell Systems and attached pay stubs for 2008 showing as employee of Skyport
SES Americom, Inc.	5,056.45	46	2,280.00				
SES New Skies Satellites, B.V.	113,995.81	45	351,965.33				Pre-petition claim for services \$150,565.33; pre-petition claim for early termination \$201,400.00
Seyfarth Shaw LLP	28,099.64	51	30,000.00				Late Filed March 12, 2009;
Siemens	10,042.86						
Skimmons, Brian	20,823.03						
Soko Brothers Communications Inc.	6,839.09						
Sunrise Campus Investors LLC	201,554.91	29	289,595.39				Breach of Real Estate Lease with Skyport (Reston, VA offices) in the amount of \$289,595.39. \$19,690.26 claimed as priority under 11 USC § 507(a)(2)
TechMindors, Inc	8,860.34						
Telesat Network Services, Inc.	223,458.00	33	229,531.59			223,458.00	Disputed; The difference between the disputed scheduled claim and the claim filed is \$6,073.59 interest.
Telnor International Pte Ltd.	12,500.00						
Texas Security Gates	265.21						
The Spaceconnection, Inc.	75,425.94	35	77,849.83				
Thompson, Michael		26	3,750.00				Secured claim for wage/vacation benefits claim - employee of Lavell Systems
United Service Source, Inc.	4,730.00						
United Shipping Solutions	17,146.24	23	18,485.62				
USA.NET, Inc	4,531.65	39	1,365.45				
Verizon Wireless	14,785.10	24	12,521.26				
Wacker, Timmy Thomas	2,350.00	41	3,300.00				
Waste Management - Pasadena	130.87						

Wilkinson, Barker, Knauer LLP	12,108.62	44	149,388.00					Billing invoices from Jan - September 2008 for two accounts: 1) SkyPort's multiple attempts during 2007 and 2008 to obtain financing via complex transactions and assign its licenses and 2) response to an investigation by FCC's Enforcement transfer of control of its FCC licenses to Robert Kubbemus
Williams Mullen	371.00							
X-Analog Communications, Inc.	169,312.75	37	531,209.60				169,312.75	Disputed; Basis for Claim: The claim in the amount 01'\$531,209.60 represents the balance due to the Claimant, X-Analog Communications, Inc., from the Debtor, SkyPort Global Communications, Inc., under the terms of a written Equipment Purchase Agreement entered into between the parties on or about March 30, 2006.
XO Communications	15,196.03	6 & 18	16,680.38					Claim #6 \$6,630.89 for services provided; Claim #18 \$10,049.49 for services provided; attachments to proof of claim do not total the amount of either claim.
TOTAL:	6,286,803.65		7,570,432.15				3,081,621.00	

3,081,621.00 Total disputed claims

4,488,811.15 Amount less disputed claims